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Title:	FLEXIBLE SUPPORT FOR A CHAIR BACKREST	Client Ref. No.:	PAO-P0001
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UNDER 37 C.F.R. § 1.8

I hereby certify that this correspondence, addressed to: Mail Stop Amendment; Commissioner for Patents; P.O. Box 1450; Alexandria, Virginia 22313-1450; is being transmitted electronically to the U.S. Patent and Trademark Office on April 12, 2006.

/Dipak J. Shah/#56,782

AMENDMENT/RESPONSE TO NON-FINAL OFFICE ACTION

This paper is responsive to the Final Office Action mailed December 14, 2005. Included are:

- Listing of the Claims (3 pages); and
- Remarks and Conclusions (4 pages).

In accordance with 37 CFR § 1.17(a)(1), a fee in the amount of \$120.00 for a 1-month extension of time for reply is believed due for the entry of this paper. This \$120.00 fee is being paid by a credit card as part of electronically filing this paper with the U.S. Patent and Trademark Office. No additional fee is believed necessary. However, if any additional fee is required, the Commissioner is authorized to charge the Faegre & Benson, LLP, Deposit Account Number 06-0029 as necessary, and is requested to notify us of the same.